



Trustees' Financial Summary

FY2015-16

Submit ID: 0749-68467705

42 Richland County

0749 Brorson Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Cindy Hecker **Phone #:** (406) 433-2195

(Signature)

(Date)

Chair, Board of Trustees: Kyle McMillen

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
400	miscellaneous expense	LOCAL	misc. exp.	
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	Reap Funds	84.358A
430	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	430	84.367

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,930.78	9,970.53		
02	Taxes Receivable - Real and Personal (120-149)		427.23		
03	Taxes Receivable - Protested (150-159)		20,100.01		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	28,930.78	30,497.77		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		20,527.24		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	28,930.78	9,970.53		
52	TOTAL FUND BALANCE/EQUITY	28,930.78	9,970.53		
53	TOTAL LIABILITIES AND FUND BALANCE	28,930.78	30,497.77		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,384.78	40,493.12	103,068.41	
02	Taxes Receivable - Real and Personal (120-149)	140.52			
03	Taxes Receivable - Protested (150-159)	5,311.12			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			5,670.08	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,836.42	40,493.12	108,738.49	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,451.64			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	17,384.78	40,493.12	108,738.49	
52	TOTAL FUND BALANCE/EQUITY	17,384.78	40,493.12	108,738.49	
53	TOTAL LIABILITIES AND FUND BALANCE	22,836.42	40,493.12	108,738.49	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			11,015.98	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			11,015.98	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			11,015.98	
52	TOTAL FUND BALANCE/EQUITY			11,015.98	
53	TOTAL LIABILITIES AND FUND BALANCE			11,015.98	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	70,612.47	819,917.88		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	70,612.47	819,917.88		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	70,612.47	819,917.88		
52	TOTAL FUND BALANCE/EQUITY	70,612.47	819,917.88		
53	TOTAL LIABILITIES AND FUND BALANCE	70,612.47	819,917.88		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		190,671.33		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		190,671.33		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		190,671.33		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		190,671.33		
53	TOTAL LIABILITIES AND FUND BALANCE		190,671.33		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	428.97	588.42
	3110 Direct State Aid	45,906.36	51,030.77
	3111 Quality Educator	6,601.14	6,755.21
	3113 Indian Education For All	244.80	250.56
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,827.00	1,814.40
	3116 Data For Achievement	180.00	240.00
	3118 Natural Resource Development	327.14	572.90
	3444 State School Block Grant	2,528.93	2,528.93
	3460 Montana Oil and Gas Tax	55,735.00	72,700.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		113,779.34	136,482.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	79,848.03	77,352.92
		2XX	Personal Services - Employee Benefits	12,007.74	9,504.71
		3XX	Purchased Professional and Technical Services	217.61	0.00
		5XX	Other Purchased Services	0.00	177.18
		6XX	Supplies and Materials	5,271.27	17,538.63
		810	Dues and Fees	672.00	711.00
		8XX	Other Expenditures	3,818.12	200.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	0.00	320.00
		2XX	Personal Services - Employee Benefits	0.00	35.36
		5XX	Other Purchased Services	0.00	236.52
	222X Educational Media Services				
		1XX	Personal Services - Salaries	0.00	900.00
		3XX	Purchased Professional and Technical Services	104.00	0.00
		6XX	Supplies and Materials	162.00	0.00
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	0.00	4,200.00
		4XX	Purchased Property Services	122.61	0.00
		5XX	Other Purchased Services	1,143.86	446.49
		6XX	Supplies and Materials	119.48	60.00
		810	Dues and Fees	26.87	1,100.00
		8XX	Other Expenditures	159.97	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	0.00	2,444.00
		3XX	Purchased Professional and Technical Services	322.92	168.73
		4XX	Purchased Property Services	1,210.35	1,799.04
		5XX	Other Purchased Services	1,729.00	3,090.00
		6XX	Supplies and Materials	2,940.88	296.03
		810	Dues and Fees	10.00	0.00
	280 Special Education - Local and State				
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920	Resources Transferred to Other School Districts or Cooperatives	2,679.05	2,690.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>112,565.76</u>	<u>123,270.70</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					15,719.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					136,482.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					123,270.70 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,930.78 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8,744.66	10,842.62
	1112 District Levy - Personal Property	1,292.54	2,817.20
	1113 District Levy - Heavy Motor Vehicles	1.83	1.19
	1114 District Levy - Pers Prop/Mobile Homes	37.37	64.15
	1190 Penalties and Interest on Taxes	5.81	29.10
	1420 Trans Fees from Other Schl Dists Within State	3,000.00	3,000.00
	1510 Interest Earnings	78.67	34.71
	2220 County On-Schedule Trans Reimb	7,942.00	7,896.87
	3210 State On-Schedule Trans Reimb	7,942.00	7,896.89
	3444 State School Block Grant	967.64	967.64
	3446 SB96 Block Grant Reimbursement	430.49	0.00
	3460 Montana Oil and Gas Tax	0.00	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		30,443.01	43,550.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			5XX Other Purchased Services	44,920.94	46,474.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				44,920.94	46,474.00

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	12,894.16	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,550.37	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	46,474.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,970.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	8.39	3,568.67
	1112 District Levy - Personal Property	1.63	724.90
	1113 District Levy - Heavy Motor Vehicles	0.00	0.40
	1114 District Levy - Pers Prop/Mobile Homes	1.28	16.80
	1190 Penalties and Interest on Taxes	0.50	1.12
	1510 Interest Earnings	81.14	133.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>92.94</u>	<u>4,445.29</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	2,676.40
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>2,676.40</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	15,615.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,445.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,676.40	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	17,384.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		204.13	371.98
	2240 County Retirement Distribution		30,814.21	8,614.76
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			31,018.34	8,986.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	12,717.80	6,348.96
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	194.34	219.07
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	122.92	70.92
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	3,443.11	3,949.51
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	652.14	978.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					17,130.31	11,567.44

Schedule Of Changes Worksheet						Fund Code 14	
Beginning Fund Balance						43,073.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,986.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						11,567.44	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						40,493.12	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
400	miscellaneous expense	
	1510 Interest Earnings	696.90
	1900 Other Revenue from Local Sources	32,125.26
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,670.08
430	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,576.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		41,068.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		2,367.60
			810 Dues and Fees		2,499.00
		25XX Support Services - Business			
			6XX Supplies and Materials		328.48
			8XX Other Expenditures		475.00
			412 Subtotal		5,670.08
430	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		1XXX Instruction			
			5XX Other Purchased Services		1,483.00
			430 Subtotal		1,483.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					7,153.08



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					74,823.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					41,068.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,153.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					108,738.49	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
400 miscellaneous expense	32,822.16	0.00	32,822.16
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,670.08	5,670.08	0.00
430 Title II, Part A, Teacher/Principal Train/Recruit	2,576.00	1,483.00	1,093.00
Total	41,068.24	7,153.08	33,915.16



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1910 Rentals	0.00	11,850.00
400	miscellaneous expense		
	1510 Interest Earnings	0.00	55.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	11,905.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	0.00	889.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	889.26	

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						11,905.24 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						889.26 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						11,015.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	363.45	546.68
	3281 State Technology Aid	107.03	114.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		470.48	660.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						69,951.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						660.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						70,612.47 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4,816.73	6,482.28
	3445 State Combined Fund School Block Grant	300.62	300.62
	3447 SB96 Combined Block Grant Reimbursement	69.04	0.00
	3460 Montana Oil and Gas Tax	57,166.56	37,118.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,352.95	43,901.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	5,190.81	0.00
			2XX	Personal Services - Employee Benefits	3,614.71	0.00
			4XX	Purchased Property Services	47.50	0.00
			5XX	Other Purchased Services	697.24	0.00
			6XX	Supplies and Materials	8,166.22	5,272.21
			8XX	Other Expenditures	9,520.07	150.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	2,460.00	2,460.00
			2XX	Personal Services - Employee Benefits	268.05	270.97
			5XX	Other Purchased Services	558.12	385.77
			6XX	Supplies and Materials	0.00	71.30
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	1,556.00	0.00
			4XX	Purchased Property Services	736.25	95.00
			6XX	Supplies and Materials	1,012.06	415.25
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	23,773.95	21,930.34
			5XX	Other Purchased Services	2,377.46	3,022.36
			6XX	Supplies and Materials	1,695.28	254.00
			810	Dues and Fees	1,510.00	2,987.00
			8XX	Other Expenditures	3,500.00	3,400.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	8,251.36	9,979.20
			3XX	Purchased Professional and Technical Services	907.92	1,015.92
			4XX	Purchased Property Services	11,892.98	14,244.26
			5XX	Other Purchased Services	0.00	1,853.00
			6XX	Supplies and Materials	6,034.28	8,669.40
			7XX	Property and Equipment Acquisition	32,531.35	0.00



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	126,301.61	76,475.98
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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	852,492.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,901.27	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	76,475.98	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	819,917.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,498.26	1,280.88
	3460 Montana Oil and Gas Tax	57,166.55	67,736.82
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,664.81	69,017.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	1,706.00	1,280.00
			7XX	Property and Equipment Acquisition	318,400.20	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				320,106.20	1,280.00	

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					122,933.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					69,017.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,280.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					190,671.33 (5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	65,413.03	45,500.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,030.52	533.62
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	6,948.40	3,951.07
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	2,676.40
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,814.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,814.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	604.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,612.73
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,690.09
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,690.09	0.00	0.00	0.00	0.00
Totals			2,690.09	0.00	0.00	0.00	0.00

2,690.09

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	58,605.41	0.00	0.00	0.00	58,605.41
Buildings	743,399.32	0.00	0.00	0.00	743,399.32
Machinery and Equipment	65,916.00	0.00	0.00	0.00	65,916.00
Totals at Historical Cost	867,920.73	0.00	0.00	0.00	867,920.73
Depreciation					
Building Accum	173,597.96	0.00	14,867.98	0.00	188,465.94
Machinery and Equipment Accum	49,929.60	0.00	2,496.48	0.00	52,426.08
Total Accumulated Depreciation	223,527.56	0.00	17,364.46	0.00	240,892.02
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	644,393.17	0.00	-17,364.46	0.00	627,028.71

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	0.00	22,938.60	0.00	22,938.60
Net Pension - TRS	0.00	246,427.00	0.00	246,427.00
Business				
Net Pension - PERS	21,916.22	0.00	21,916.22	0.00
Net Pension - TRS	67,280.00	0.00	67,280.00	0.00